

Filed for intro on 03/20/97  
HOUSE BILL 368 By  
Buck

SENATE BILL 1961  
By Burks

AN ACT to provide for a litigation tax and the collection thereof in Cannon County in certain civil and criminal actions; to provide for such taxes to be placed in the general fund and to provide for disbursements from such fund.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. There is hereby imposed a litigation tax on the privilege of litigating a civil and criminal action in the amount of five dollars (\$5.00) to be assessed and taxed as part of the costs of the action on all such action disposed of in the circuit, criminal, chancery and general sessions courts of Cannon County.

SECTION 2. The litigation taxes provided in Section 1 shall be collected by the clerks of the various courts in which the actions are disposed. The clerks shall pay over the revenue generated by such litigation taxes to the county trustee every month, by the tenth (10th) of the month immediately following the end of the month in which such collections were made by the clerks.

SECTION 3. The trustee of Cannon County shall deposit the litigation taxes collected under the authority of Section 2 into such general fund. Such fund shall be used exclusively for the purpose of purchasing equipment for the Cannon County Sheriff's Department upon the appropriation of the county legislative body.

SECTION 4. The litigation taxes collected under this act shall be considered suspended when the court having jurisdiction over the cause of actions suspends the costs of such action.

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SECTION 5. As used in this act, unless the context requires otherwise, "action" includes all ex parte hearings, advisory hearings and contested proceedings in the enumerated courts.

SECTION 6. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 7. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Cannon County. Its approval or nonapproval shall be proclaimed by the presiding officer of the Cannon County legislative body and certified to the Secretary of State.

SECTION 8. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 7.